

EXHIBIT B

Summary of the Services²

I. SOX Services

a) Functional Testing

- Assist management of the Company in the planning and execution of its functional testing of internal controls over financial reporting for the Company's significant accounts and processes, as identified by the Company, and to report any findings and recommendations for improvements in the controls E&Y LLP may identify as a result of this assistance.

b) IT SOX 404 Support and Segregation of Duties (SOD)

- Assist Delphi IT in assessing, testing and remediating the IT General Computer Controls environment for applications supporting financial processes in accordance with compliance to Sarbanes Oxley Section 404 legislation. Application controls will be considered as required throughout the process.
- Assist Delphi with their remediation effort of the Segregation of Duties (SOD) issue raised during the 2004 404 assessment.
- Assist in the remediation of Segregation of Duties, which includes organizing and analyzing relevant end user security data against defined business conflicts, providing subject matter expertise on the required user access/profile clean-up, and supporting the design and implementation of preventive and detective processes/tools.
- Provide resources to support Delphi with certain deliverables as required.

c) Assistance with Delphi Corporate Accounting Policies (DCAP)

- Assist management of the Debtors in the development of the organization, format and content update of its Delphi Corporate Accounting Policies manual, with primary emphasis on providing the Company with recommended updates to the DCAP to reflect references to, and/or descriptions of, current US Generally Accepted Accounting Principles that may be applicable to the Debtors.

² Refer to the Engagement Letters attached as exhibits to the Application for a full description of the Services.

d) Certus Implementation Assistance

- Assist the Debtors in the implementation of the Certus Sarbanes Compliance Tool, including assistance in identifying functional / technical requirements, and working with Certus and Management of the Debtors to implement the application in accordance with those requirements.
- Assist in the completion of the following activities: (i) general project management responsibilities with direction from the Company; (ii) assistance in documenting the functional, technical, and system requirements; (iii) assistance in designing the tool functionality according to the company's specifications; (iv) assistance in the design and execution of integrated testing; and (v) assistance in the development and deployment of user training.
- Provide resources to support the Debtors with developing deliverables which the Debtors deem appropriate for the project.

e) Loan Staff Assistance

- Provide certain professional personnel of E&Y LLP for the purpose of assisting the Debtors with the documentation process related to specific projects as mutually agreed by E&Y and the Debtors. With respect to this project, E&Y LLP will provide the personnel to perform the following services and such other related services as requested by appropriate members of the Debtors' management and agreed to by E&Y LLP: (i) support Delphi's management in its SOX 404 remediation activities related to contract administration, including assistance under the direction of Delphi in documentation of the contract administration process; (ii) interviews with stakeholders; (iii) and related administrative processes and documentation.

II. Valuation Services

- Provide services relating to the Debtors' Financial Accounting Standard Board's (FASB) Statement No. 142 (SFAS 142) Goodwill and Other Intangible Assets analysis, including (i) assessing the fair value of two Delphi divisions, each with manufacturing facilities in North America, Europe, Asia Pacific and South America, with the overall goal being to assist Debtors' management in assessing the total value of the divisions for the purpose of adhering to SFAS 142 for financial reporting purposes; and (ii) estimating the fair value of certain assets identified by the Debtors to assist in the goodwill impairment tests for the purpose of restating goodwill according to FASB's fair value standards.

III. Tax Services

- Provide research, compilation of data, and analysis with respect to the application of Section 382 of the Internal Revenue Code. During the term of this engagement, E&Y LLP and the Debtors may mutually agree that E&Y LLP shall provide certain additional tax services to the Debtors, in accordance with past practices; provided, however, that any such additional tax services do not give rise to any auditor independence issues.

Exhibit C

**Summary of Professionals and Fees Billed for Services Rendered by Each Professional,
Separated by Projects:**

- **BRS: SOX 404 Project**
- **BRS: Policies & Procedures Project**
- **TSRS: Segregation of Duties Project**
- **TSRS: Proof of Concept Project**
- **TSRS: IT SOX 404 Project**
- **Valuation Services**
- **Tax Services**
- **Retention Services/Contingency Planning**

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Exhibit C - BRS SOX 404

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Berton	Philippe	PB	Partner	32.0	\$330	\$10,560
Godfrey	Adrian	A.G	Partner	8.0	\$330	\$2,640
Hauser	Charles J.	CJH	Partner	3.1	\$330	\$1,023
Henning	Jeffrey M.	JMH	Partner	16.7	\$330	\$5,511
Hernández	Jorge	JH	Partner	18.0	\$330	\$5,940
Martinez	Rene	RM	Partner	78.0	\$330	\$25,740
Miller	Randall J.	RJM	Partner	57.9	\$330	\$19,107
van der Sanden	Arno	AJM	Partner	16.0	\$330	\$5,280
Walsh	Martin	MW	Partner	5.5	\$330	\$1,815
Bailor	Liz	LB	Senior Manager	6.2	\$285	\$1,767
Benkirane	Zouhair	ZB	Senior Manager	4.0	\$285	\$1,140
Crafoord	Carl	CC	Senior Manager	177.0	\$285	\$50,445
Gietzmann	Fiona	FG	Senior Manager	25.0	\$285	\$7,125
Janvier	Alan	AJ	Senior Manager	29.6	\$285	\$8,436
Krueger	John C.	JCK	Senior Manager	132.2	\$285	\$37,677
Lam	Connie	CL	Senior Manager	0.8	\$285	\$228
Parker	Jimmy	JP	Senior Manager	54.9	\$285	\$15,647
van Herwaarden	Peter	PVH	Senior Manager	15.0	\$285	\$4,275
Agarwal	Harish	HA	Manager	25.4	\$260	\$6,604
Enright	John P.	JPE	Manager	205.5	\$260	\$53,430
Fan	Kimmy	KF	Manager	11.0	\$260	\$2,860
Loczewski	Thomas	TLO	Manager	212.9	\$260	\$55,354
Nelson	Laura V.	LVN	Manager	90.3	\$260	\$23,478
Ogasawara	Kaoruko	KO	Manager	30.0	\$260	\$7,800
Ong	Shing Peng	SP	Manager	5.5	\$260	\$1,430
Pagac	Matthew M.	MMP	Manager	361.3	\$260	\$93,938
Palmieri	Massimiliano	PM	Manager	41.0	\$260	\$10,660
Romero	Jose L.	JLR	Manager	132.0	\$260	\$34,320
Salgueiro	Pedro	PAS	Manager	13.0	\$260	\$3,380
Sandrasagaram	Devan	D.S	Manager	85.1	\$260	\$22,126
Tempier	Rémi	RT	Manager	196.0	\$260	\$50,960
Wietrzyk	Artur	AW	Manager	6.1	\$260	\$1,586
Alayande	Kunbi	K.A.	Senior	107.4	\$190	\$20,406
Albuquerque	Joana	JA	Senior	75.0	\$115	\$8,625
Aneja	Rohit	RA	Senior	20.3	\$119	\$2,416
Arora	Nipun	NA	Senior	49.3	\$119	\$5,867
Bess	Eric	EB	Senior	186.0	\$162	\$30,132
Blasich	Stephen	SBB	Senior	378.4	\$145	\$54,868
Chan	Kelly	KYC	Senior	44.0	\$192	\$8,448
Chartres	Olivier	OC	Senior	135.0	\$162	\$21,870
Chaudhary	Shahid	S.C	Senior	64.0	\$190	\$12,160
Cheang	Kiat Cheong	KC	Senior	124.0	\$192	\$23,808
Chetal	Esha	EC	Senior	8.0	\$119	\$952
Cunningham	Donell T.	DTC	Senior	391.5	\$145	\$56,768
Dantas	Rodrigo N.	RND	Senior	68.0	\$98	\$6,664
de Maintenant	Benoit	BDM	Senior	116.0	\$162	\$18,792
Dewan	Amy	AD	Senior	520.0	\$145	\$75,400
Dinu	Andra	DIA	Senior	50.0	\$111	\$5,550
Duin	Diana	DBD	Senior	212.5	\$190	\$40,375
Elenbaas	Kari L.	KLE	Senior	82.3	\$145	\$11,934
Ercan	Suden	SE	Senior	24.0	\$120	\$2,880
Fan	Xiaohu	Fan	Senior	49.0	\$192	\$9,408

Fu	Briteny	BF	Senior	56.0	\$192	\$10,752
Gerrits	Gert-Jan	GJG	Senior	52.0	\$195	\$10,140
Gifoni	Denise	DG	Senior	187.0	\$98	\$18,326
Gomes	Emília	ERG	Senior	85.0	\$115	\$9,775
Govender	Saireshan	S.G	Senior	121.0	\$190	\$22,990
Ileriye	Zeynep	ZI	Senior	38.0	\$120	\$4,560
Jain	Rahul	RJ	Senior	90.0	\$145	\$13,050
Jiang	Amon	AJ	Senior	28.0	\$165	\$4,620
Kauffmann	Marcio	MK	Senior	196.0	\$98	\$19,208
Kim	Sang Yong	SY	Senior	33.5	\$120	\$4,020
Kulik	Jiri	JK	Senior	27.9	\$209	\$5,831
Lazaro	Pedro	PL	Senior	46.0	\$115	\$5,290
Leong	Kellie	KL	Senior	94.4	\$190	\$17,936
Li	Kelly Li	KL	Senior	49.0	\$192	\$9,408
Li	Lily	LL	Senior	56.0	\$192	\$10,752
Lohrum	Markus	ML	Senior	195.0	\$195	\$38,025
Lucier	Steven	SL	Senior	4.0	\$145	\$580
Maddah	Sanae	SM	Senior	36.0	\$115	\$4,140
Martinengo	Giovanni Antonio	MGA	Senior	86.0	\$148	\$12,728
Melendez	Elsa C.	ECM	Senior	95.0	\$100	\$9,500
Miriti	Catherine	CKM	Senior	312.5	\$190	\$59,375
Montani	Francesco	FM	Senior	6.0	\$148	\$888
Monti	Fabricio	FM	Senior	80.0	\$98	\$7,840
Muzatkova	Hana	MH	Senior	1.2	\$209	\$251
Ng	Kei C.	KCN	Senior	30.0	\$145	\$4,350
Nishimura	Kanae	KN	Senior	86.0	\$179	\$15,394
Norcross	Anna	AMN	Senior	68.9	\$145	\$9,991
Parameshwar	Nalini	NP	Senior	171.6	\$119	\$20,420
Patricios	Leandro	LP	Senior	48.0	\$115	\$5,520
Pires	Larissa S.	LSP	Senior	112.0	\$98	\$10,976
Pöcheim	Karin	KP	Senior	49.8	\$195	\$9,711
Prasad	Viraj	VP	Senior	128.7	\$119	\$15,315
Quatchak	Christina	CQ	Senior	80.0	\$145	\$11,600
Rajzl	Antonin	AR	Senior	138.4	\$209	\$28,926
Richardson	Victoria	VR	Senior	199.2	\$145	\$28,884
Rozvadska	Tariana	TR	Senior	53.5	\$209	\$11,182
Salo	Jennifer R.	JRS	Senior	26.5	\$145	\$3,843
Scotland	Maria D.	MDS	Senior	353.3	\$145	\$51,229
Shah	Suruchi	SS	Senior	554.1	\$145	\$80,345
Si	Cici	CCS	Senior	78.0	\$192	\$14,976
Stachowiak	Pawel	PS	Senior	159.9	\$208	\$33,259
Stopa	Mark D.	MDS	Senior	49.0	\$145	\$7,105
Sud	Shefali	SS	Senior	3.2	\$119	\$381
Sun	Lei	SL	Senior	96.5	\$145	\$13,993
Tang	Aaron	AT	Senior	73.0	\$192	\$14,016
Tirado	Paul	PT	Senior	43.0	\$100	\$4,300
Vang	Reona L.	RLV	Senior	158.0	\$145	\$22,910
Yang	Christine	CY	Senior	36.0	\$192	\$6,912
Zastawnik-Gula	Magdalena	MZ	Senior	64.0	\$208	\$13,312
Zhang	Zhenyu	ZZY	Senior	173.0	\$192	\$33,216
Adeline	Gorju	AG	Staff	54.0	\$115	\$6,210
Agarwal	Sameer	SA	Staff	32.7	\$64	\$2,093
Aguado	Mario	MA	Staff	45.0	\$74	\$3,330
Baeuerle	Marc	MBA	Staff	56.6	\$148	\$8,377
Bajbus	Carolyn	CLB	Staff	203.8	\$116	\$23,641
Baumann	Daniel	DBA	Staff	40.0	\$148	\$5,920
Becker	Jacqueline J.	JB	Staff	106.0	\$116	\$12,296
Bell	Brandon J.	BJB	Staff	48.9	\$116	\$5,672
Benoit	Briand	BB	Staff	66.0	\$115	\$7,590

Less: Negotiated deduction in fees of \$8,000 due to additional time spent at the Kokomo, IN site.

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Exhibit C - BRS Policies & Procedures

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Henning	Jeffrey	JH	Partner	16.3	\$330	\$5,379
Parker	Jimmy	JP	Senior Manager	12.7	\$285	\$3,620
Pagac	Matthew	MP	Manger	82.1	\$260	\$21,346
Blasich	Stephen	SBB	Senior	67.0	\$145	\$9,715
Cunningham	Donell T.	DTC	Senior	54.4	\$145	\$7,888
Richardson	Victoria	VR	Senior	78.3	\$145	\$11,354
				310.8		\$59,301

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Exhibit C - TSRS Domestic SOD

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Izzo	Tamara	THI	Partner	25.5	\$330	\$8,415
Tanner	Andrew	AJT	Senior Manager	273.3	\$285	\$77,891
Harrison	Matthew	MCH	Manager	111.9	\$260	\$29,094
Pacella	Shannon	SMP	Manager	32.2	\$260	\$8,372
Huffman	Derek	DTH	Senior	447.6	\$215	\$96,234
Wardrobe	Peter	PJW	Senior	297.4	\$215	\$63,941
Desai	Kaushali	KRD	Staff	283.4	\$155	\$43,927
Lee	Jonathan	JKL	Staff	113.9	\$155	\$17,655
Zheng	Guangxi	GZ	Staff	1.1	\$155	\$171
				1,586.3		\$345,699

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Exhibit C - TSRS Proof of Concept

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Dewan	Amy	AD	Senior	13.8	\$215	\$2,967
Wardrope	Pete	PJW	Senior	4.9	\$215	\$1,054
				18.7		4,021

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Exhibit C - TSRS IT SOX 404

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Izzo	Tamara	THI	Partner	15.1	\$330	\$4,983
Lerch	Andres	AL	Partner	3.0	\$363	\$1,089
Martin	Philippe	MeP	Partner	2.0	\$363	\$726
Kerspern	Christelle	CHK	Senior Manager	3.0	\$315	\$945
Lenyo	George	GNL	Senior Manager	5.0	\$285	\$1,425
Tanner	Andrew	AJT	Senior Manager	30.6	\$285	\$8,721
Agarwal	Harish	HA	Manager	1.6	\$286	\$458
Fines	Emmanuelle	EMF	Manager	18.0	\$286	\$5,148
Oslislok	Dagmar	DO	Manager	10.0	\$286	\$2,860
Pacella	Shannon	SMP	Manager	2.5	\$260	\$650
Agarwal	Ankit	AA	Senior	17.4	\$237	\$4,124
Broussin	Vincent	VB	Senior	8.1	\$237	\$1,920
Brown	Matthew	MAB	Senior	20.6	\$237	\$4,882
Chidester	Matthew	MRC	Senior	1.5	\$215	\$323
Marqueta	Sandro	SMS	Senior	79.4	\$237	\$18,818
Medina	Fabian	FM	Senior	32.6	\$237	\$7,726
Pinna	Mélanie	MEP	Senior	1.9	\$237	\$450
Wardrope	Peter	PJW	Senior	57.9	\$215	\$12,449
				310.2		\$77,696

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Exhibit C - TAS: Valuation/SFAS 142 Step II Analysis

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Mason	Jon	JSM	Principal	12.0	\$425	\$5,100
Botts	Guy	GSB	Senior Manager	16.1	\$350	\$5,635
Garruto	Loren	LG	Senior Manager	4.9	\$350	\$1,715
Frondorf	John	JLF	Manager	66.0	\$275	\$18,150
McGrath	Michael	MM	Senior	2.9	\$225	\$653
				101.9		\$31,253

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Exhibit C - TAS Section 382 Analysis

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Blank	Jacob M.	JMB	Partner	24.5	\$750	\$18,375
Tucker	Howard J.	HJT	Partner	11.4	\$675	\$7,695
Ward	Richard D.	RDW	Principal	30.0	\$650	\$19,500
Ericson	Mary C.	MCE	Senior	21.4	\$400	\$8,560
				87.3		\$54,130

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Exhibit C - Retention/Contingency Planning

Delphi Corporation

Summary of Hourly Rates by Professional

For the period: October 8, 2005 through December 16, 2005

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Gori	Frank J.	FJG	Partner	3.0	\$330	\$990
Kettering	Keith J.	KJK	Partner	2.0	\$330	\$660
Miller	Randall J.	RJM	Partner	13.0	\$330	\$4,290
Sweet	Lorraine	LS	Manager	1.5	\$260	\$390
LaValle	Maria M.	MML	Senior	6.3	\$145	\$914
Aquino	Heather R.	HRA	Staff	0.2	\$116	\$23
Ford	David H.	DHF	Staff	13.5	\$116	\$1,566
Kobus	Jill CM.	JCMK	Staff	4.0	\$116	\$464
Mier	Ty R.	TRM	Staff	31.1	\$116	\$3,608
Rossie	Jayne E.	JER	Staff	62.5	\$116	\$7,250
Schlachter	Kellie M.	KMS	Staff	34.0	\$116	\$3,944
Yu	Christine X.	CXY	Staff	4.0	\$116	\$464
				175.1		\$24,562

Exhibit D

Summary of Expenses Incurred By Application, Separated by Projects:

- **BRS: SOX 404 Project**
- **TSRS: Segregation of Duties Project**
- **TSRS: IT SOX 404 Project**

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Exhibit D - BRS SOX 404 - Expense Summary
For the Period October 8, 2005 through December 16, 2005

Expense Category	Total Expenses
Courier, Freight & Postage	\$95
Out of Town Travel - Lodging	\$59,932
Out of Town Travel - Meals	\$13,228
Out of Town Travel - Transportation	\$66,327
Per Diem / Daily Allowance	\$3,608
Telecommunications	\$2,103
Total	\$145,293

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Delphi Corporation**

**Exhibit D - TSRS Domestic Segregation of Duties - Expense Summary
For the Period October 8, 2005 through December 16, 2005**

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$108
Telecommunications	\$0
Miscellaneous	\$0
Total	\$108

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Exhibit D - TSRS: IT SOX 404 - Expense Summary
For the Period October 8, 2005 through December 16, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$2,352
Out of Town Travel - Meals	\$730
Out of Town Travel - Transportation	\$3,807
Telecommunications	\$174
Total	\$7,063